

4

B I L L

10

Effect an equitable administration of any new general A.D. 1800.  
Valuation in Ireland.

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

5        1. Until a general revaluation of all the tenements and Valuation of  
hereditaments in Ireland shall have been completed and shall business  
be in operation, no effect shall be given to any additional sum premises.  
that may have been added to the valuation of business premises  
by reason of a licence for the sale of intoxicating liquors being  
10 attached thereto, or on account of the volume of business done  
therein, and any rates or licence duty paid on account of such  
additional sum prior to *the passing of this Act* shall be remitted  
by the authorities in receipt of the same.

15        2. The powers conferred on the Inland Revenue authorities Operation of  
under section forty-three, subsection (7), of the Inland Revenue section 43,  
Act, 1880, shall not be operative in any county or town or county subsection 7,  
borough in Ireland in which a general revision of valuations has of the Inland  
been made under section sixty-five of the Local Government Revenue Act  
(Ireland) Act, 1898.

20        3. In addition to any notice now required by the Valuation Notice to  
Acts to be given in case of any change or proposed change of the persons  
valuation, or of the revaluation of any tenement or hereditament affected by  
under the said Acts, there shall be served by the rating authority any change  
upon the person who shall be then the rated occupier of such of valuation  
25 tenement or hereditament, and upon his immediate lessor, a notice made or  
proposed.

A.D. 1906. in the form in the schedule hereto, or as near thereto as circumstances shall permit, and the said notice shall be so served fourteen days before the expiration of the time limited by law for appealing from such change or revaluation, and such services may be effected by personal service or by registered letter upon any rated occupier 5 or lessor.

Appointment  
of assessors  
to act with  
the Commissioner  
of Valuation on  
appeals.

4. Each rating authority shall within three months after the passing of this Act and in every subsequent year at its first meeting in each local financial year appoint two duly qualified persons, who may or who may not be members of the said authority 10 (but who shall have signified in writing to such authority their willingness to act) as assessors, and as assessors shall during such year have full access to the records and documents relating to the revision of the valuation or the revaluation aforesaid, and the persons so appointed shall, seven days before the Commissioner 15 of Valuation enters on the consideration of any such revision or revaluation receive notice in writing from the said Commissioner of the time and place of hearing appeals from such revision or revaluation (which notice the said Commissioner shall give), and such persons shall sit with and act as assessors to the said Commissioner, 20 on the consideration of such revisions or revaluations, and the opinions of the said Commissioner and such assessors with respect to such revisions or revaluations shall be recorded in a book or books to be kept for that purpose; such book or books shall be open at all times for inspection of any such rated occupier 25 or lessor or rating authority as aforesaid.

Appointment  
of assessors  
to act with  
the county  
court judge  
on appeals.

5. In addition to the assessors referred to in the foregoing section each rating authority shall within three months after the passing of this Act and in every subsequent year at its first meeting in each local financial year appoint two duly qualified persons who 30 may or who may not be members of the said authority (but who shall have signified in writing to such authority their willingness to act) as assessors, and such assessors shall during such year have full access to the records and documents relating to the revision of the valuation or the revaluation aforesaid, and such assessors 35 shall seven days before the county court judge enters on the revision of any such revision or revaluation receive notice in writing from the said county court judge or his registrar of the time and place of hearing appeals from such revision or revaluation (which notice the said county court judge or his registrar shall 40 give), and such persons shall sit with and act as assessors to the said county court judge on the consideration of such revisions or

valuations, and shall at such sittings have an equal vote with A.D. 1906.  
the said county court judge on all matters of fact.

6. Every such assessor shall be paid for the duties imposed on him by this Act the yearly sum of *fifty pounds* for every year he shall be appointed and act as such assessor, and shall be paid out of moneys provided by the said rating authority, and shall be payable on every *thirty-first day of March* in every year for which such assessor shall have acted as aforesaid.

7. If any such member of committee or such assessor shall die or become in the opinion of the rating authority incapable of acting, such rating authority shall appoint a person to act in the place of such assessor for such period as the assessor so dying or becoming incapable as aforesaid would have acted as such assessor.

15 8. The expression "Valuation Acts" shall have the same meaning as in the Local Government (Ireland) Act, 1898; the expression "local financial year" shall have the same meaning as in the Local Government (Ireland) Act, 1898.

9. This Act may be cited as the Valuation (Ireland) Act, Short title. 20 1906.

Payment of  
assessors.

Provision for  
death or in-  
capacity of  
assessors.

A.D. 1906.

## S C H E D U L E.

## NOTICE TO BE GIVEN TO RATED OCCUPIER OR LESSOR.

Sir,

Take notice that the valuation of the rateable tenements or hereditaments described in the schedule hereto has been altered as set out in 5 the said schedule, and you are at liberty to appeal from such altered valuation within the time mentioned in the Valuation Acts.

Dated the                    day of                    190            .  
 A.B. Commissioner of Valuation.

## SCHEDULE.

10

Tenement or Hereditament.	Present Valuation.	Revised or New Valuation.	
On structure -	-	£	
" situation -	-	£	
" business -	-	£	
" other circumstances (if any) -	-	£	
<b>TOTAL -</b>	<b>-</b>	<b>£</b>	15

# Valuation (Ireland) Bill.

---

## ARRANGEMENT OF CLAUSES.

---

### Clause.

1. Valuation of business premises
2. Operation of section 48, subsection 7, of the Inland Revenue Act, 1890.
3. Notice to persons affected by any change of valuation made or proposed.
4. Appointment of assessors to act with the Commissioner of Valuation on appeals.
5. Appointment of assessors to act with the county court judge on appeals.
6. Payment of assessors.
7. Provision for death or incapacity of assessors.
8. Definitions.
9. Short title.

### SCHEDULE.

---

